

Report on the

Office of Circuit and District Courts

DeKalb County, Alabama

September 1, 2016 through July 31, 2021

Filed: January 28, 2022



Department of Examiners of Public Accounts

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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Circuit and District Courts, DeKalb County, Alabama, for the period September 1, 2016 through July 31, 2021. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Denise Clark-Owens
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Financial Information	1
Exhibit #1 Summary of Receipts, Disbursements and Balances	2
Exhibit #2 Fiduciary Funds on Hand	3
Exhibit #3 Circuit Clerk's Fund Summary of Receipts, Disbursements and Balance	4
Exhibit #4 Circuit Clerk's Judicial Administration Fund Summary of Receipts, Disbursements and Balance	5



Department of **Examiners of Public Accounts**

SUMMARY

Office of Circuit and District Courts DeKalb County, Alabama September 1, 2016 through July 31, 2021

The Office of Circuit and District Courts, DeKalb County, Alabama, (hereinafter referred to as the “Courts”) receipts, disburses and otherwise accounts for court costs, fines, forfeitures, fiduciary funds and other miscellaneous receipts for cases under the Courts’ jurisdiction. The amounts collected are then distributed to various state and local entities as ordered by the Courts and in accordance with state and local laws and regulations. The Circuit Clerk, an elected official, is responsible for overseeing the operations of the Circuit and District Courts. The duties of the Circuit Clerk and District Court Clerk are enumerated in the ***Code of Alabama 1975***, Sections 12-17-93 and 12-17-94. The Circuit Clerk also serves as clerk for the District Court pursuant to the ***Code of Alabama 1975***, Section 12-17-160.

Honorable Pam Simpson served as Circuit and District Court Clerk from the beginning of the examination period through January 3, 2019. Honorable Todd Greeson served as Circuit and District Court Clerk from January 4, 2019 through the end of the examination period.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk’s Fund that was created pursuant to the ***Code of Alabama 1975***, Section 12-17-225.4. The Circuit and District Court Clerk receives twenty-five percent (25%) of a thirty percent (30%) collection fee for any delinquent court ordered payments that are 90 days old and have been collected by the District Attorney. This twenty-five percent of the collection fee is deposited in the Circuit Clerk’s Fund and is used for general office operations.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk’s Judicial Administration Fund that was created pursuant to the ***Code of Alabama 1975***, Section 12-19-310. The Circuit and District Court Clerk receives portions of the docket fee and bail bond fee increase provided for by this statute.

This report presents the results of an examination of the Courts and a review of the Courts’ compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

EXIT CONFERENCE

The officials were invited to and attended an exit conference to discuss the results of the examination. Also in attendance were representatives of the Department of Examiners of Public Accounts: BriAnna Upchurch, Audit Manager; and Denise Clark-Owens, Examiner.

Financial Information

Summary of Receipts, Disbursements and Balances
September 1, 2016 through July 31, 2021

	Criminal Division	Child Support Division	Civil Division	Total
Beginning Cash Balances - September 1, 2016	\$ 153,972.87	\$ 3,589.29	\$ 150,207.74	\$ 307,769.90
Receipts	6,744,723.72	0.79	10,538,439.52	17,283,164.03
Total Available for Disbursement	6,898,696.59	3,590.08	10,688,647.26	17,590,933.93
Disbursements	6,672,052.09	3,590.08	10,596,446.56	17,272,088.73
Ending Cash Balances - July 31, 2021	<u>\$ 226,644.50</u>	<u>\$</u>	<u>\$ 92,200.70</u>	<u>\$ 318,845.20</u>

Fiduciary Funds on Hand
July 31, 2021

Circuit Civil Division	<u>\$ 501,489.75</u>
Total	<u><u>\$ 501,489.75</u></u>

Circuit Clerk's Fund
Summary of Receipts, Disbursements and Balance
September 1, 2016 through July 31, 2021

Receipts

Restitution Recovery Fees	\$	34,430.19
Solicitor Fees		44,491.16
SORNA Fees		720.45
Municipal Docket Fees		52,073.61
Copy Fees		22,245.86
Interest Earned		277.96
Miscellaneous		20,031.60
Total Receipts		<u>174,270.83</u>

Disbursements

Salaries		48,449.73
Office Supplies		13,795.93
Training and Travel Expenses		14,761.58
Dues and Fees		32,943.40
Contract Expenses		8,525.44
Other		3,812.10
Total Disbursements		<u>122,288.18</u>

Excess of Receipts Over/(Under) Disbursements		51,982.65
Balance - September 1, 2016		<u>29,353.31</u>
Balance - July 31, 2021	\$	<u><u>81,335.96</u></u>

***Circuit Clerk's Judicial Administration Fund
Summary of Receipts, Disbursements and Balance
September 1, 2016 through July 31, 2021***

Receipts

\$35 Bail Bond Fees	\$	50,114.19
3.5% Bail Bond Fees		60,893.33
Civil Docket Fees		50,373.37
Criminal Docket Fees		60,051.55
Municipal Docket Fees		47,948.17
Interest Earned		587.22
Other		886.77
Total Receipts		<u>270,854.60</u>

Disbursements

Contract Expenses		37,487.55
Salaries		<u>311,563.94</u>
Total Disbursements		<u>349,051.49</u>

Excess of Receipts Over/(Under) Disbursements (78,196.89)

Balance - September 1, 2016 201,238.88

Balance - July 31, 2021 \$ 123,041.99